

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY**

**WITHUM SMITH + BROWN, P.C.**  
CERTIFIED PUBLIC ACCOUNTANTS  
200 Jefferson Park, Suite 400  
Whippany, NJ 07981  
(973) 898-9494  
Accountants for The Debtors

In Re:

**SMS Enterprises, Inc.**

**Debtor.**



Order Filed on April 28, 2020  
by Clerk  
U.S. Bankruptcy Court  
District of New Jersey

Case No. 19-21332

Chapter 11


Hearing Date:

Judge: Honorable Andrew B. Altenburg, Jr.

**ORDER GRANTING ALLOWANCES ON FIRST INTERIM PETITION  
FOR COMPENSATION TO ACCOUNTANTS FOR THE DEBTORS**

The relief set forth on the following pages, number two (2) is hereby **ORDERED**.

**DATED: April 28, 2020**

  
\_\_\_\_\_  
Honorable Andrew B. Altenburg, Jr.  
United States Bankruptcy Court

The Debtors in these jointly administered cases, along with the associated case numbers, are *SPS Enterprises, Inc.*, Case No. 19-21330, *ETA Enterprises, Inc.*, Case No. 19-21331, and *SMS Enterprises, Inc.*, Case No. 19-21332.

(Page 2)

Debtor: SMS Enterprises, Inc

Case No.: 19-21332 (ABA)

Caption of Order: **ORDER GRANTING ALLOWANCES ON FIRST INTERIM PETITION FOR  
COMPENSATION TO ACCOUNTANTS FOR DEBTORS**

---

The Court finds that the persons named below filed applications for allowances; notice and opportunity for hearing were given to creditors and other parties in interest as required; and for good shown,

ORDERED that compensation and expenses are allowed as follows:

<u>APPLICANTS</u>	<u>COMMISSIONS/FEES</u>	<u>EXPENSES</u>
SMS Enterprises, Inc 19-21332 Withum Smith + Brown, P.C.	\$39,495.70	\$23.68
SPS Enterprises, Inc. 19-21330 Withum Smith + Brown, P.C.	\$18,262.40	None
ETA Enterprises, Inc. 19-21331 Withum Smith + Brown, P.C.	\$17,799.40	None

The Debtors in these jointly administered cases, along with the associated case numbers, are *SPS Enterprises, Inc.*, Case No. 19-21330, *ETA Enterprises, Inc.*, Case No. 19-21331, and *SMS Enterprises, Inc.*, Case No. 19-21332.

United States Bankruptcy Court  
District of New JerseyIn re:  
SMS Enterprises Inc.  
DebtorCase No. 19-21332-ABA  
Chapter 11**CERTIFICATE OF NOTICE**

District/off: 0312-1

User: admin  
Form ID: pdf903Page 1 of 1  
Total Noticed: 2

Date Rcvd: Apr 29, 2020

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on May 01, 2020.

db +SMS Enterprises Inc., P.O. Box 588, Marlton, NJ 08053-0588  
aty +Flaster/Greenberg P.C., Commerce Centr, 1810 Chapel Avenue West, Third Floor,  
Cherry Hill, NJ 08002-4606Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.  
NONE. TOTAL: 0

\*\*\*\*\* BYPASSED RECIPIENTS \*\*\*\*\*

NONE. TOTAL: 0

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.  
USPS regulations require that automation-compatible mail display the correct ZIP.

Transmission times for electronic delivery are Eastern Time zone.

**I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.****Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.**

Date: May 01, 2020

Signature: /s/Joseph Speetjens**CM/ECF NOTICE OF ELECTRONIC FILING**

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on April 29, 2020 at the address(es) listed below:

Damien Nicholas Tancredi on behalf of Debtor ETA Enterprises, Inc.  
damien.tancredi@flastergreenberg.com, damien.tancredi@ecf.inforuptcy.com

Damien Nicholas Tancredi on behalf of Debtor SPS Enterprises, Inc.  
damien.tancredi@flastergreenberg.com, damien.tancredi@ecf.inforuptcy.com

Damien Nicholas Tancredi on behalf of Accountant Michael Yarrow  
damien.tancredi@flastergreenberg.com, damien.tancredi@ecf.inforuptcy.com

Damien Nicholas Tancredi on behalf of Debtor SMS Enterprises Inc.  
damien.tancredi@flastergreenberg.com, damien.tancredi@ecf.inforuptcy.com

Daniel P. Bernstein on behalf of Creditor Covenant Bank d.p.bernstein1@gmail.com

David Banks on behalf of Creditor Covenant Bank bbwlaw@yahoo.com

Denise E. Carlon on behalf of Creditor Toyota Lease Trust dcarlon@kmlawgroup.com,  
bkggroup@kmlawgroup.com

E. Richard Dressel on behalf of Debtor SMS Enterprises Inc. rdressel@lexnovalaw.com

E. Richard Dressel on behalf of Debtor SPS Enterprises, Inc. rdressel@lexnovalaw.com

E. Richard Dressel on behalf of Debtor ETA Enterprises, Inc. rdressel@lexnovalaw.com

Jeffrey M. Sponder on behalf of U.S. Trustee U.S. Trustee jeffrey.m.sponder@usdoj.gov,  
jeffrey.m.sponder@usdoj.gov

Jeffrey M. Sponder on behalf of Debtor SPS Enterprises, Inc. jeffrey.m.sponder@usdoj.gov,  
jeffrey.m.sponder@usdoj.gov

Jeffrey N. Medio on behalf of Creditor Vineland Municipal Utilites jmedio@mediolawfirm.com

Judith Carol Arnold on behalf of Creditor Buena Realty, LLC f/k/a Mr. and Mrs. John Caselli  
jarnold@grucciopepper.com, jmorvay@grucciopepper.com

Judith Carol Arnold on behalf of Creditor Maintree Shopping Center, L.P., Landlord  
jarnold@grucciopepper.com, jmorvay@grucciopepper.com

Julie M. Murphy on behalf of Creditor Maintree Shopping Center, L.P. murphy@hylandlevin.com

Kevin Joseph Bloom on behalf of Creditor Maines Paper & Food, Inc. kbloom@hhk.com

Paul W. Verner on behalf of Debtor ETA Enterprises, Inc. pwverner@vernerlaw.com

Paul W. Verner on behalf of Debtor SPS Enterprises, Inc. pwverner@vernerlaw.com

Paul W. Verner on behalf of Attorney Paul William Verner pwverner@vernerlaw.com

Raymond M. Patella on behalf of Interested Party Cape Atlantic Food Services, LLC  
rpatella@kraemerburns.com

Richard J. Gerace on behalf of Debtor SMS Enterprises Inc. rgeracel4@comcast.net

Stephen McNally on behalf of Attorney Buena Realty, LLC f/k/a Mr. and Mrs. John Caselli  
smcnally@cmsfirm.com, lburgo@cmsfirm.com; jlong@cmsfirm.com; pbellino@cmsfirm.com

Stephen McNally on behalf of Creditor Buena Realty, LLC f/k/a Mr. and Mrs. John Caselli  
smcnally@cmsfirm.com, lburgo@cmsfirm.com; jlong@cmsfirm.com; pbellino@cmsfirm.com

U.S. Trustee USTPRegion03.NE.ECF@usdoj.gov

TOTAL: 25